

STATE OF HAWAII — DEPARTMENT OF TAXATION
Schedule A—Itemized Deductions

1995

(Schedule B is on back)

► Attach to Form N-15. See Instructions for Schedules A and B (Form N-15)

Name(s) as shown on Form N-15

Your Social Security Number

Medical and Dental Expenses

Caution: Do not include expenses reimbursed or paid by others

- 1 Medical and dental expenses. (See page 19 of the Instructions)
2 Multiply line 1 by the Hawaii percentage (Form N-15, line 33a)
3 Multiply the amount on Form N-15, line 31, Column B by 7.5% (.075).
4 Line 2 minus line 3. If zero or less, enter zero. Enter the result here and on Form N-15, line 33b. **Total** medical and dental expenses.►

1		
2		
3		
4		

Taxes You Paid

- 5 Hawaii income taxes
6 Real estate taxes paid on property located in Hawaii
7 Other taxes. (List) ►
8 Add the amounts on lines 5 through 7. Enter the total here and on Form N-15, line 33c. **Total** taxes.►

5		
6		
7		
8		

Interest You Paid

Caution: Enter only home mortgage interest secured by a property located in Hawaii and points paid thereon.

- 9a Home mortgage interest and points reported to you on federal Form 1098
b Home mortgage interest not reported to you on federal Form 1098. (If paid to an individual, show that person's name and address) ►
10 Points not reported to you on federal Form 1098 (See federal Instructions for special rules.)
11 Investment interest from property having situs in Hawaii. (See Instructions)
12 Add the amounts on lines 9a through 11. Enter the total here and on Form N-15, line 33d. **Total** interest expense.►

9a		
9b		
10		
11		
12		

Note: Personal interest is no longer deductible.

Gifts to Charity

- 13 Gifts by cash or check (If any gift of \$250 or more, see Instructions) ...
14 Other than by cash or check. (If any gift of \$250 or more, see Instructions) (Attach required statement if over \$500)
15 Carryover from prior year
16 Add the amounts on lines 13 through 15.
17 Multiply line 16 by the Hawaii percentage (Form N-15, line 33a). Enter the total here and on Form N-15, line 33e. **Total** contributions►

13		
14		
15		
16		
17		

Casualty and Theft Losses

- 18 Total casualty and theft loss(es) on property located in Hawaii (attach federal Form 4684). (See page 21 of the Instructions) Enter total here and on Form N-15, line 33f►

18		
----	--	--

Miscellaneous Deductions Subject to 2% AGI Limit

- 19 Unreimbursed employee business expenses—related to a job whose income is subject to taxation in Hawaii. (You must attach federal Form 2106 if required)
20a Other expenses allowed in full by Hawaii (list type and amount) ►
20b Other expenses not allowed in full by Hawaii (list type and amount) ►
20c Multiply line 20b by the Hawaii percentage (Form N-15, line 33a)
21 Add the amounts on lines 19, 20a, and 20c.
22 Multiply the amount on Form N-15, line 31, Column B, by 2% (.02). ..
23 Line 21 minus line 22. (Enter the result here, but not less than zero).....►

19		
20a		
20b		
20c		
21		
22		
23		

(See page 21 of the Instructions.)

Other Miscellaneous Deductions

- 24 Moving expenses incurred before 1994 (attach Form N-139). (See page 22 of the Instructions)
25a Other expenses allowed in full by Hawaii (list type and amount) ►
25b Other expenses not allowed in full by Hawaii (list type and amount) ►
26 Multiply line 25b by the Hawaii percentage (Form N-15, line 33a)
27 Add the amounts on lines 23, 24, 25a and 26. Enter the total here and on Form N-15, line 33g. **Total** miscellaneous deductions►

24		
25a		
25b		
26		
27		

Total Miscellaneous Deductions

Total Itemized Deductions

Note: If your Hawaii adjusted gross income (Form N-15, line 32) is more than \$100,000 (\$50,000 if married filing separately), you may not be able to deduct all of your itemized deductions on Form N-15, line 33h. See page 14 of the Instructions.

Name(s) as shown on Form N-15 (Do not enter name and social security number if shown on other side)

Your Social Security Number

If you received more than \$400 in taxable interest income from a Hawaii business or business property, you must complete Part I and list ALL interest received. If you received interest as a nominee for another, see Instructions.				
Interest Income			Amount	
Part I- Interest Income <i>(See page 22 of the Instructions.)</i> Note: If you received a federal Form 1099-INT, Form 1099-OID, or substitute statement, from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.	1 Interest income from seller-financed mortgages on properties located in Hawaii. (See Instructions and list name of payer) ➤	1		
			
			
	2 Other interest income taxable to Hawaii. (List name of payer) ➤	2		
			
			
			
			
			
			
			
			
			
			
			
3 Add the amounts on lines 1 and 2. Enter the total here and on Form N-15, line 8. ➤	3			

[illegible]

*Note: You must report all taxable interest and dividends on Form N-15, even if you are not required to complete Schedule B.